

**Illinois Department of Revenue
Regulations**

Title 86 Part 495 Section 495.110 Retailers
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TITLE 86: REVENUE

**PART 495
TELECOMMUNICATIONS EXCISE TAX**

Section 495.110 Retailers

Retailers of telecommunications are persons who engage in the business of making sales of telecommunications at retail. This includes retailers who operate or provide radio repeater services, paging services, facsimile transmission services and party line services. Hotels and other traffic aggregators who sell telecommunications to guests or other persons at retail are retailers of telecommunications.